**UC** **RIVERSIDE: AUDIT & ADVISORY SERVICES**

Date: September 8, 2017

To: Nicole Davis, Deputy Director

 Center for Environmental Research and Technology (CE-CERT)

Subject: Audit of Center for Environmental Research and Technology (CE-CERT) Operations

Ref: R2017-09

We have completed our audit of CE-CERT Operations in accordance with the UC Riverside Audit Plan. Our report is attached for your review.

We will perform audit follow-up procedures in the future to review the status of management action. This follow-up may take the form of a discussion or perhaps a limited review. Audit R2017-09 will remain open until we have evaluated the actions taken.

We appreciate the cooperation and assistance provided by you and your staff. Should you have any questions concerning the report, please do not hesitate to contact me.

Gregory Moore

 Director

xc: Audit Committee Members

 Patrick Hartney, Assistant Dean, Finance & Administration

Katie Elizabeth Dell, Management Service Officer (MSO)

UNIVERSITY OF CALIFORNIA AT RIVERSIDE

AUDIT & ADVISORY SERVICES

INTERNAL AUDIT REPORT R2017-09

AUDIT OF CE-CERT OPERATIONS

September 2017

Approved by:

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 Gregory Moore

Director

**UC RIVERSIDE**

**AUDIT OF CE-CERT OPERATIONS**

**INTERNAL AUDIT REPORT R2017-09**

**SEPTEMBER 2017**

1. **MANAGEMENT SUMMARY**

Based upon the results of work performed within the scope of the audit, it is our opinion that the system of internal controls over the CE-CERT Operations, with the exception of the issues noted in the Observations (Section III), is satisfactory and generally in compliance with sponsoring agency requirements and applicable University policies and procedures.

However, we observed some areas noted below that need enhancement to strengthen internal controls and/or effect compliance with sponsoring agency requirements and University Policy:

1. Cash Handling (Observation III. A)
2. Sales and Service Activities (Observation III. B)
3. Contracts and Grants (Observation III. C)
4. Equipment Inventory (Observation III. D)
5. Procurement Card (Observation III. E)
6. Restricted Gift Fund (Observation III. F)

These items are discussed below. Minor items that were not of a magnitude to warrant inclusion in the report were discussed verbally with management.

1. **INTRODUCTION**
	1. **PURPOSE**

UC Riverside Audit & Advisory Services (A&AS), as part of its Audit Plan, performed a limited review of selected CE-CERT Operations to evaluate its system of internal controls and compliance with the sponsoring agencies’ requirements and certain University policies and procedures.

Included in the review were the consideration and evaluation of significant processes and practices, specifically addressing the following components:

1. Management philosophy, operating style, and risk assessment practices;
2. Organizational structure, and delegations of authority and responsibility;
3. Positions of accountability for financial and programmatic results;
4. Process strengths (best practices), weaknesses, and mitigating or compensating controls; and
5. Information and communications systems, applications, databases, and electronic interfaces.
	1. **BACKGROUND**

UC Riverside, Bourns College of Engineering - Center for Environmental Research and Technology (CE-CERT) conducts research to determine how pollution interacts with the atmosphere, and how vehicles and transportation systems can work more efficiently while doing minimal damage to the environment. CE-CERT contains six research areas and 18 laboratories that provide services to faculty members and various researchers/research assistants who are interested to be involved in projects doing research that impact the nation's clean air, climate change, and renewable energy goals.

CE-CERT’s mission addresses all three aspects of UC’s overarching mission: research, education, and public service.

* 1. **SCOPE**

We reviewed supporting documentation for transactions from FY 2015-2016 through FY 2016-2017.

The review included evaluating the adequacy and effectiveness of internal controls over cash receipts, equipment inventory, procurement cards, contracts & grants, sales & services, fleet services charges, restricted gift funds and rental agreements. The review was principally limited to the following areas:

1. **Preliminary Assessment –** Our preliminary assessment included an overview of the following areas:
* General Overview and Risk Assessment
* General Controls Environment
* Business Processes
* Information and Communication Systems
1. **Analytic Review –** Performed an analytic review of expenditures and revenues by department, budget category, and fund type for FY 2015-2016 and FY 2016-2017.
2. **Overall Analysis**
3. **Internal Controls**

We reviewed and evaluated CE-CERT’s control environment, processes and procedures through interviews of appropriate personnel as well as well as our independent observations.

1. **Cash Handling**

We reviewed cash handling procedures including internal policy and procedures as well as the UC Business and Finance Bulletin Policy for Cash and Cash Equivalents Received (BUS-49). We verified in the cash handling system that CE-CERT receives a significant amount of cash and checks including rental payments. We then selected a judgmental sample of cash receipts for further testing.

1. **Sales and Service Activities**

We performed an analysis of Sales and Service Activities as follows:

* Evaluated the Sales and Service funds to determine if any significant deficits/surpluses exist.
* Inquired with the department the noted discrepancies including the reasons for significant deficits/surpluses, if any.

In addition, we interviewed appropriate personnel to obtain an understanding of the billing and recording process for sales and services and determine if the department billed for all expenses incurred with appropriate contract rates.

1. **Contracts and Grants**

We identified the department’s contracts and grants that included Other Services in their line item budget and reviewed to determine if expenditures were in accordance with the budget including all services and tests performed for the project. Using the UCR Financial System (UCRFS), we extracted the contracts and grants selected sample fund balances, and determined if deficits were promptly and appropriately addressed. We also reviewed to determine if the department maintained a tracking system of their efforts and non-payroll expenditures.

1. **Equipment Inventory**

We obtained a copy of the equipment inventory report from Equipment Management and reviewed to determine if there are equipment inventories purchased in the year 2000 or earlier, and if equipment inventories have been depreciated appropriately. We then selected a sample of equipment inventories to review and determine if these items exist or if needed, were disposed properly.

* 1. **INTERNAL CONTROLS AND COMPLIANCE**

As part of the review, internal controls were examined within the scope of the audit.

Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the achievement of objectives in the following categories:

* Effectiveness and efficiency of operations
* Reliability of financial reporting
* Compliance with applicable laws and regulations

Substantive audit procedures were performed for a four month period (February through May of 2017). Accordingly, this evaluation of internal controls is based on our knowledge as of that time and should be read with that understanding.

1. **OBSERVATIONS, COMMENTS, AND CORRECTIVE ACTION PLANS**
	1. **Cash Handling**

CE-CERT collects moneys for different purposes in the form of cash, checks and money orders. At times, wire transfers are received for payment, but that is through General Accounting and not directly through the department. The moneys collected by the department is for various purposes such as conference activities/events, CD purchases, rental space, and checks for reimbursement of funds expended for erroneous Pro-card charges. During the preliminary survey analysis, we observed that the total amount of cash collected for FY 2015-2016 was approximately $244,548.

We obtained a list of all cash collection transactions during FY 2015-2016 and selected a random sample of transactions for further testing. We performed testing to ensure controls were adequate and effective over the cash handling operations. Specifically, we reviewed transactions to determine if cash or checks were transmitted to the main cashier’s office for deposit to the Regent’s bank account appropriately and timely. We also evaluated whether segregation of duties and physical security were adequate. In addition, we reviewed the process to determine if moneys received by the department were recorded in the appropriate accounts/funds.

Based on the results of this testing, we determined that overall controls are effective over cash handling operations; however, there are areas wherein controls could be improved to reduce the risk of inappropriate cash recording and loss or theft of funds within the department.

OBSERVATIONS

* We selected a random sample of 17 transactions from all cash collections during FY 2015-2016 and conducted testing to ensure collected amounts were deposited timely and recorded accurately. We determined that all receipts were recorded accurately. However, we observed that a $2,780 check (from the 17 samples) took approximately 98 days from the time that the check was received to the time that it was deposited. This incident occurred because the check was sent to a wrong department (UNEX) and it took 98 days for the check to be found and forwarded to CE-CERT for processing.
* After reviewing collections in our selected sample for cash handling testing, we identified and selected the rental collections from three entities. Then, we requested to obtain valid rental agreements for the three entities to determine if all the payments were received and recorded in accordance with the agreements. However, it appears that only Tyler Energy LLC (also called Rain Water) of the three agreements was maintained in the department and the other two agreements could not be located. In addition, the agreement was signed and approved after April 15, 2016; although, we collected rental payments prior to this date. Another entity that lacked signed agreements was Power Waste Gasification, LLC (PWG). According to the CE-CERT Deputy Director, PWG was not physically present to occupy the space for use; however, remaining equipment from their previous lease remained on the property.

**Corrective Action Plans**

Based on our discussion with the department, as soon as CE-CERT was informed of the check receipt at UNEX, they processed it immediately.

**Expected Implementation Date**

Implemented.

**Corrective Action Plans**

Department personnel maintains all the written agreements on file for the purpose of record keeping.

**Expected Implementation Date**

Implemented.

* 1. **Sales and Service Activities**

Sales and Service activities are non-profit, campus business enterprises whose functions include providing quality services and goods at reasonable rates. The Office of Resource Planning and Budget (RP&B), as part of its role as the campus budget office, is charged with the responsibility to ensure adequate campus oversight exists in the overall Sales and Service activities. According to the department’s Sales and Service policy, this responsibility includes implementing an annual budget and rate review process, making recommendations to resolve conflicts that may arise and initiating and drafting formal policy and rate recommendations for approval by the Chancellor’s Budget Committee.

In addition, according to the Sales and Service policy and procedures, Sales and Service activities can also be categorized by the type of goods or services provided:

1. Campus Support Services: Activities that serve the entire campus and have a major campus-wide impact. They include Telecommunication, Transportation Services, Mail Services, Printing and Reprographics, and the Storehouse.
2. Institutional and Academic Computing Services: Activities that provide computer time for faculty and student research and student instruction, as well as administration services to departments and central campus units.
3. Labs/Tests: Activities that provide a mixture of services and tests for on campus and off-campus customers and campus contracts and grants.
4. Library Services: Activities under the jurisdiction of the University Library, covering a wide range of services such as research and copying services.
5. Publications: Activities engaged in the regular publishing of journals, magazines and books.
6. Sales and Service Rentals: Activities that provide sales of goods, services or rentals of goods or space.
7. Conferences and Seminars: Activities that exist for the sole purpose of sponsoring annual or one time conferences and seminars.

CE-CERT expenses are recorded directly to the UCRFS and revenues are collected and recorded in the Banner System (Billing System).

OBSERVATIONS

We selected a judgmental sample of five of 14 non-UCR customers to whom CE-CERT provides services/supplies and is responsible for tracking expenses related to those services/supplies. We obtained Business Service Agreements (BSA) for all five customers and determined that these agreements were approved by the UCR Controller at the central accounting office and that the budget, scope terms and conditions were defined under these agreements.

We also reviewed expenditures and compared these to the budget plan noted under each agreement in our selected sample to determine if all the expenses were tracked in accordance with the budget.

Based on our discussion with the department personnel, it appears that in previous years, CE-CERT was not able to track all the expenses in UCRFS due to a lack of an adequate monitoring system. Specifically, expenses were not recorded by contract/agreement specifications in UCRFS in order to be able to determine the actual cost for each project.

However, CE-CERT tracked the expenses for each contract in excel spreadsheets throughout the years for billing purposes.

**Corrective Action Plans**

CE-CERT implemented a new project model to track expenses for a particular BSA or Contract and ensure that these expenses are within our budgetary capability. Tremendous cost overruns on projects in previous years were not able to be captured through the previous administration monitoring and therefore a large deficit was generated.

**Expected Implementation Date**

Implemented.

* 1. **Contracts and Grants**

We identified a list of all active and expired contract and grant awards, including federal, state, local and private for current and previous fiscal years. Our scope was to review contract and grant funds with Other Services line item budget. However, based on our discussion with the department, not all line budgets within Budget Category (BC) 42 “Other Services” is necessarily for CE-CERT Sales and Services. Specifically, BC42 is for all services, internal to UCR or external services. CE-CERT often contracts with other labs to perform analyses or other services that are attributable under this budget category. Additionally, the expenses generated under Sales and Service funds which would be attributable to a sponsored project do not reflect the charges/revenues that may be charged. There are specific billing rates that are approved through campus RPB that CE-CERT charges for the work performed.

Prior to initiating billing for charges under sales and service funds, the department sends an email message to each Principal Investigator (PI) in charge of sales and service labs and asks for the month-end billing of tests and services performed. Some of these PIs are located in departments other than CE-CERT.

As part of the audit testing, we selected a sample of eight state and private contract and grant funds including sales and service line item budget. We reviewed expenses for the entire life of the award to determine if these expenses were appropriate and consistent with the budget. In addition, for the ones that had expenses prior to the start date of the award, we reviewed these to determine if a pre-award was obtained to cover the project costs until the actual funds are received. We also reviewed the sales and service expenses to determine if all charges were captured properly.

OBSERVATIONS

For the eight funds tested, we could not identify all charges under the sales and service funds due to the lack of a tracking system. As a result, we were not able to determine if all charges were captured properly for recording purposes. However, we should note that this issue is campus-wide and not specific to CE-CERT. The following is the list of funds that were selected for review:

1. Fund #20431 - There were no testing fees for sales and service attributable to this budget as part of the contract.  There was a budget allocation for $5,000 to be used for an outside service provider to do an analysis on the samples.
2. Fund #86540 – End date for this fund was February 28, 2017. However, during March 2017 (after the End Date), we observed that $62,944 was allocated for testing. After our discussion with the department, we determined that a No Cost Extension was already in process to be approved for this project. In April 2017, we verified that the department obtained a No Cost Extension through June 30, 2017.
3. Fund #86589 - $18,450 was allocated for testing through CE-CERT sales and service labs, of which $17,954 has been billed. This contract is open and current with an expiration date of December 31, 2017. Further testing may occur.
4. Fund #80005 - During the audit fieldwork (March 2017), we observed that $181,388 was allocated for project testing through CE-CERT sales and service labs, of which nothing as of yet had been billed. Based on our discussion with the department, we determined that this contract was still open with an expiration date of August 31, 2017. However, the department extended this project to August 30, 2018.
5. Fund #86576 - $41,840 was originally allocated for testing under this agreement, however a budget modification was approved by the sponsor that added $12,068 for testing per the sponsor’s request, bringing the total testing budget to $53,908. Also, contractual language for this contract states “UCR reserves the right to reallocate the project funding between Scope of Services activities as necessary to facilitate the work effort, provided the overall contract price is not exceeded.”
6. Fund #86720 - $232,132 is allocated for testing through CE-CERT sales and service labs, of which $3,564 has been billed. This contract is open and current with an expiration date of July 31, 2017. The department obtained an Extension through November 30, 2017.

1. Fund #86547 - $57,500 was originally allocated for testing through CE-CERT sales and service labs, of which $56,864 was billed. This project is closed and the final report has been submitted. The allocated internal testing budget was a good faith estimate of the testing cost (which is very close to the actuals), and the contract was a fixed price contract that allowed flexibility in the budget to allow for the completion of the SOW.

1. Fund #86551 - There were no testing fees for CE-CERT sales and service attributable to this budget as part of the contract or SOW. The $1,600 allocated budget under services is to be used for an outside service provider to do an analysis of the samples.

In addition, we reviewed different funds to determine if any of the funds are running a deficit, and we observed that one of eight funds had a deficit balance as of February 2017 of $104,087 as follows:

|  |  |  |  |
| --- | --- | --- | --- |
| **Fund** | **Revenue**  | **Expense**  | **Deficit**  |
| 86551 | $48,099 | $152,187 | $-104,087 |

However, after our discussion with the department, we determined that the fund within the CE-CERT activity code is not in deficit, but has a positive balance of $18k. The deficit is in the Extramural Fund’s activity code for lack of payment of outstanding invoices. CE-CERT is not necessarily aware of, nor is responsible for the activities of another department. The contract is currently with the prime sponsor for re-budgeting and task order revisions in order to get the invoices paid.

**Corrective Action Plans**

Based on our conversation with CE-CERT administration, a project coding process is being implemented to track all the charges under sales and service funds. In addition, the FAO/MSO is requesting the PIs to provide copies of the progress reports, the amounts of effort that each PI contributed to each project and any other information related to the projects to ensure charges are incurred and captured appropriately.

In addition, CE-CERT submitted the contract for fund #86551 for re-budgeting and realignment for the task order. A copy of the invoice for expenses that have not been reimbursed will be also submitted to the external contractor manager for payment.

**Expected Implementation Date**

October 31, 2017.

* 1. **Equipment Inventory**

Per Equipment Inventory Guidelines, “An inventory verification must be completed for every custodial code a department is responsible for annually. This process does not require the departments to complete a physical inventory; however, it requires that the departments verify that all the inventorial equipment records are updated with the correct serial, condition code, usage and location information. It is also important for the other departments to view the other information on the equipment records and notify Equipment Management if the other record fields are inaccurate.” In addition, it is stated that “an equipment that needs to be reported as lost, stolen, destroyed, traded-in or transferred must be reported to Equipment Management through the usage of the EIRM system.”

OBSERVATIONS

We obtained a list of CE-CERT department equipment inventory from the Equipment Manager. We selected a random sample of ten items totaling $45,852 to review and determine if these items exist. Based on our review results, we were unable to locate four items (see Table A) in the list provided by the department. According to the equipment manager, three of four items were disposed of; however, these items needed to be sent to the Surplus Unit and deleted from the list by the Equipment Manager. According to BUS-29, “custodial departments should not directly dispose of non-functional equipment, which should be transferred to the University Location Surplus Operation for sale and/or disposal.”

In addition, one of four items was allegedly destroyed, however, there was no documentation to ensure that the department obtained prior approval to destroy this item. According to BUS-29, “equipment to which the University does not hold title can never be destroyed or cannibalized without prior written approval of the Government Property Administrator.”

These items are presented as follows:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **EQ CODE** | **DESCRIPTION** | **ROOM #** |  **COST**  | **Comments** |
| F4300 | KIOSK | TSR SHED | $7,515  | Disposed |
| F4300 | KIOSK | TSR SHED | $7,515  | Disposed |
| G2223 | LOADER,POWER | ADMIN 112 | $13,081  | Disposed |
| E6800 | AUTOCLAVE | CAEE705M | $5,496  | Destroyed  |

Table A:

We also reviewed the 160 equipment inventory items located in the department and determined that 26 of these items totaling $1,817,750 had been purchased prior to the year 2000, and it appears that the value should have been re-evaluated and depreciated/disposed, if necessary. These items are still maintained in the department list as of March 2017.

**Corrective Action Plans**

The department sent a follow up email to the UCR Equipment Manager inquiring on how to move forward with this issue on February 9, 2017 in addition to the EIMRs that were created in the EQ system at the time of inventory certification for FY 2015-2016. These items were removed from the old Asset Management System by the UCR Equipment Manager prior to the new Asset Management System (AMS) implementation in June 2017.

**Expected Implementation Date**

Implemented.

* 1. **Procurement Card**

According to Campus Policy 750-70, “Issuance of a Procurement Card indicates an employee has been given the privilege to use the ProCard to conduct official University financial business. This privilege is requested through the Departmental Financial Manager. Each Cardholder must sign an [Employee Agreement Form](http://matmgmt.ucr.edu/purchasing/proc_card/forms/EmployeeAgreementForm.pdf) which indicates their agreement to use the Procurement Card in accordance with Purchasing and Procurement Card Policies and Procedures. This privilege is conditioned upon the employee's agreement to first obtain Purchasing and Procurement Card specific training.

A Cardholder's ability to utilize the Procurement Card in accordance with campus policies and procedures will be routinely monitored. In order to minimize the risk or threat to the University's financial resources, it may be necessary to immediately suspend a Cardholder's Procurement Card privileges if irregularities are detected. Campus Purchasing, in consultation with other appropriate parties, may temporarily suspend a Cardholder's privileges based on irregularities and reinstate them following reasonable explanation. Cardholder privileges can be denied, suspended, or permanently revoked if it is determined that an employee is incapable of complying with, disregards, or intentionally circumvents campus policies and procedures. Any violation of local, State, or Federal laws may carry the additional consequence of prosecution under the law where judicial action may result in one or more of the following: specific fines, imprisonment, litigation costs, and payment of damages.”

Per Campus Policy 750-70, the Department’s Card Administrator (DCA) is responsible to ensure that all ProCard Transactions are independently reviewed by someone other than the Cardholder. If the department unit is too small to provide an independent assessment, an authorized individual from an outside unit should be assigned to review these transactions. The DCA is also responsible to ensure that the ProCard Program is operating in accordance with Low Value Purchase Authorization policies and procedures. In addition, the DCA ensures ProCard transactions are recorded with appropriate FAUs within 60 days of posting or by the end of the fiscal year, whichever comes first and accurate reconciliation of bank charges with the Financial Transaction Detail Report is completed within 30 days following the final Financial Transaction Detail Report.

ProCard holders cannot use their ProCard for expenses such as travel, entertainment personal use, inventory equipment, cash advances and goods in excess of department low value purchase authorization limits.

OBSERVATIONS

We obtained and reviewed a list of 15 ProCard holders to determine if internal controls were adequate and effective. Out of 15, seven ProCards were closed and one was expiring without renewal. Specifically, we reviewed purchases related to all seven ProCard holders that were still active, and we did not find any purchases for three of seven active cardholders during FY 2016-2017. As a best practice, it would be more efficient to re-evaluate the number of individuals that are holding ProCards to determine if it is necessary for these ProCard holders to still maintain these cards if there is no need. We also reviewed purchases made by each ProCard holder to verify if the transactors who processed those purchases were different from the card users. Based on our review, we noticed that adequate segregation of duties did not always exist among ProCard holders and transactors. During FY 2015-2016, one cardholder utilized the ProCard to make purchases and also processed transactions related to those purchases. This card holder processed 87 transactions during FY 2015-2016 and she was the Procard holder as well as the transactor for 35 of the 87 transactions. Audit verified that each time, this process was authorized by the Procard Administrator as an exceptional approval.

Based on our discussion with department personnel, this incident occurred due to the lack of staffing at the time but stated that this was a supervisor oversight.

**Corrective Action Plans**

The department reviewed the list of ProCard holders and noted that three individuals with Procards that have not been used in a long time are faculty members. The department deactivated one individual’s ProCard. However, the other two faculty members’ Procards need to remain active due to the nature of their work. Specifically, one individual works mostly weekends and the other individual is the Director of the department.

In addition, the ProCard for the one cardholder who utilized the card to make purchases and also processed transactions related to those purchases was deactivated after our audit observation.

**Expected Implementation Date**

Implemented.

* 1. **Restricted Gift Fund**

Restricted funds are comprised of resources restricted by donors to be utilized for particular entities or programs for specified purposes. Endowment Funds represent funds that are subject to restrictions of gift instruments requiring that the principal balance be invested in perpetuity and that only income be utilized.

The department is responsible to determine and ensure that the amounts received match the amount with the gift agreements on file and to maintain the cash and checks in a secure area. The department is also responsible for ensuring funds are expensed in accordance with the donor’s intent.

OBSERVATIONS

We obtained a list of 21 restricted funds during FY 2016-17 and requested donors’ letters for each of those funds. We selected a sample of six funds and reviewed the donors’ letters to determine if these letters are current and updated. In addition, we reviewed expenditures to determine if these expenses are in accordance with the donors’ intent. We observed that the balance of some of these funds (fund #42406 and fund #53052) either have not been used or have very minimal transactions.

The department could re-evaluate the purpose of these funds with the donors to ensure optimized efficiency of the use of these funds in the department. The following is the list of funds that we reviewed during this audit:

* Fund #42406-The Various Donors-CE-CERT Outreach the fund was established in 2009 for outreach to high school students. The fund’s last activity was on April 20, 2015.
* Fund #44504-The Corporate Affiliate Fund is no longer active and contains no funding. The documentation on file has many donation letters from various sources noting the unrestricted use of the funds. This is a Non-Renewing Foundation fund.
* Fund #46043-This is a various donors fund established to help support the research activities of the Transportation System Research (TSR) group activity within CE-CERT. Many donation letters from various sources are on file with the department.
* Fund #47364-The Corporate Partners Foundation fund was originally established by the College of Engineering and not CE-CERT and contains various donors.
* Fund #53052-The Toyota Portable Diesel fund was established prior to 2010 and minimal activity has transpired on this fund in the last two years.
* Fund #54257-The various donors fund was established to help support the research activities of the Vehicle Emissions Research Laboratory group.

**Corrective Action Plan**

The department reviewed the restricted gift funds and determined that there is often times a need for an unrestricted fund source to pay for travel/miscellaneous supplies that are not covered under sponsored awards that is when the various donor funds play a large role in advancing the research of a PI. Other gift funds are for student outreach, but have very low balances. Often times, we will leverage those funds with another funding source in order to fulfill our outreach mission. These actions take time and planning- therefore balances tend to remain until needed. However, the department will review the donor’s letters to ensure that the purpose for these funds is still valid and updated.

**Expected Implementation Date**

October 31, 2017.